

Maine Revised Statutes

Title 36: TAXATION

Chapter 107: UNINCORPORATED AND UNORGANIZED PLACES

§1331. SUPPLEMENTAL ASSESSMENTS

Supplemental assessments may be made within 3 years from the last assessment date whenever it is determined that any estates in the unorganized territory liable to taxation have been omitted from assessment or any tax on estates is invalid or void by reason of illegality, error or irregularity in assessment. The State Tax Assessor may, by supplement to the list of assessments, assess such estates for their due proportion of such tax. Any supplemental assessments shall be made in the same manner as the original assessment should have been made. Such supplemental assessment shall be based on the valuation to be established by the State Tax Assessor. [1981, c. 706, §17 (AMD).]

The lien on real estate created by section 552 may be enforced as provided in section 1282. [1977, c. 509, §31 (RPR).]

Persons subjected to a tax under this section shall be deemed to have received sufficient notice if the notice required by section 706 was given. [1977, c. 509, §31 (RPR).]

Interest shall accrue on supplemental assessments from October 1st of the year to which the property tax applies, except that the taxpayer has a 2-month period from the assessment of the supplemental tax during which all interest will be automatically waived if the tax is paid. [1987, c. 772, §20 (NEW).]

SECTION HISTORY

1967, c. 271, §12 (AMD). 1969, c. 502, §13 (AMD). 1973, c. 625, §258 (AMD). 1977, c. 509, §31 (RPR). 1981, c. 706, §17 (AMD). 1987, c. 772, §20 (AMD).

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